

apportionment money. The Attorney General recently came down with an opinion that I believe is in our Journal that says simply can the Commissioner of Education apportion the school funds pursuant to current Nebraska statutes, we think not. We simply cannot and will not knowingly advise you or any other officer of the State of Nebraska to violate the Constitution of our state. We, therefore, suggest that you seek a proper amendment to LB...to Nebraska Revised Statutes. This is the proper amendment. It will mean that the money will be distributed on the basis of its taxation value and not on 100 percent. I know there are people who would like to do other things with school lands. Some would like to sell them, some would like to find another scheme by which you could give more money to school districts that have school lands in them. I don't think you can do the latter, you might be able to do the former; but that is a much bigger issue than before us today. The second issue is one that both the Education Committee and the Revenue Committee have dealt with. I think it's time the full Legislature took a stand on this issue. What you have before you is the second part of the amendment to LB 839 is what is simply called the common levy for Class VIs. Class VI school districts are in effect an amalgamation of Class I school districts that don't operate a high school, that have banded together to form an umbrella district that creates a high school district. People that live in those pay two different levies. They pay a levy to support the high school, a levy to support the elementary school. A few years ago we passed a bill on affiliation that dealt with all free-standing Class I school districts. All free-standing Class-I school districts by June 1 of 1993 have to have completed an affiliation process. Taxpayers in those districts will pay a common levy, the same tax rate on their property as everyone else using the high school. Now there are only a few, I think there are 24 Class VI school districts in the state where people will pay different levies to support the K-12 system, the pay levy is different than people living in other Class Is. We passed out some information. This was a bill that actually Senator Baack brought forward. There were a couple of bills dealing with Class VIs in the Education Committee. There were not...that were more draconian than this particular proposal. Senator Baack had prepared, when he had introduced the bill previously, some documentation showing the difference in levies paid by some taxpayers within the same K-12 system. In Schuyler, for instance, some people paid 41 cents per \$100 and others paid \$1.01. There are three examples here at the end that show other